In re Patent Application of:

CAPPELLETTI

Serial No. Not Yet Assigned

Filing Date: Herewith

## REMARKS

Claims 1-19 have been cancelled. New Claims 20-23 have been added.

The present divisional case is directed to nonelected claims from parent application Serial No. 10/158,706 directed to a method for making a floating gate transistor for a memory cell of a non-volatile memory on a semiconductor substrate. These claims were subject to a restriction requirement on April 7, 2003 in the previously filed 10/158,706 patent application.

If the Examiner has any questions concerning this Preliminary Amendment or suggestions for placing these claims in condition for allowance, the undersigned attorney would appreciate a telephone call.

Respectfully submitted

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